DECLARATION AND POWER OF ATTORNEY

As below named inventors, we hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names:

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled

SYSTEM AND METHOD OF UNIVERSAL PROGRAMMING LANGUAGE CONVERSION

the specification of which is attached hereto.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

We hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below, and have also identified below any foreign application for patent or inventor's certificate, or any PCT international application having a filing date before that of the application(s) on which priority is claimed.

		Prior Foreign Application(s)	Priority Claimed	
(Number)	(Country)	(Day/Month/Year Filed	Yes	No
(Number)	(Country)	(Day/Month/Year Filed)	Yes	No

Prior U.S. Application(s)

(Number)	(Day/Month/Year Filed)
(Number)	(Day/Month/Year Filed)

We hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed below.

Prior U.S. Provisional Application(s)

(Number)	(Day/Month/Year Filed)
(Number)	(Day/Month/Year Filed)

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and, further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And we hereby appoint Fritz L. Schweitzer III, Registration No. 39,363, Fritz L. Schweitzer, Jr., Registration No. 17,402, Meyer A. Gross, Esq., Registration No. 22,036, Michael A. Comman, Registration No. 20,672, Jay A. Bondell, Esq., Registration No. 28,188, Registration No. 39,363, Rebecca C. Pergrim, Registration No. 50,725, and Robert I. Pearlman, Registration No. 18,881 to prosecute this application and to transact all business in the Patent Office connected therewith, and we hereby request that all correspondence herein be directed to:

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